

State of California  
BOARD OF EQUALIZATION  
**DIESEL FUEL TAX REGULATIONS**

**Regulation 1413. TAX-PAID DIESEL FUEL AND EX-TAX DIESEL FUEL.**

*Reference:* Sections 60048.1, 60050, 60050.1, 60051, 60052, 60053, 60054, 60055, 60056, 60057, 60058, 60059, 60060, 60061, 60062, 60100 and 60106, Revenue and Taxation Code.

(a) "Tax-paid diesel fuel" is the gallonage of diesel fuel acquired with the California diesel fuel tax paid. An acquisition of diesel fuel will be considered tax-paid only if it can be supported by one of the following:

- (1) A sales invoice or contract which clearly states that the diesel fuel tax is included in the invoice or contract and proof that the amount representing diesel fuel tax has been paid, or
- (2) A diesel fuel purchase receipt showing that the amount paid for the fuel included the diesel fuel tax, or
- (3) Other documentation showing that the diesel fuel tax has been paid to the state.

(b) "Ex-tax diesel fuel" is the gallonage of diesel fuel acquired which is not tax-paid diesel fuel.

*History:* Adopted December 9, 1998, effective March 31, 1999.  
Amended June 5, 2002, change without regulatory effect.